

Article - Natural Resources

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§4-1020.

(a) A separate permit shall be obtained for shipping each cargo, truckload, or other consignment of oysters in the shell out of the State. An inspection tax of 30 cents per bushel shall be levied upon marketable oysters shipped in the shell to any place outside the State and shall be paid by the shipper. The tax imposed by this subsection shall be levied in addition to every other tax imposed on oysters.

(b) A severance tax of \$1 per bushel shall be levied upon every bushel of oysters caught within the limits of the natural oyster bars of the State exclusive of the Potomac River. The oyster buyer or receiver shall pay the tax to the Department for deposit to the credit of the Fisheries Research and Development Fund. This section does not prevent any person licensed to catch oysters in the State from selling his oysters in the shell directly to a consumer in the State. If the consumer is a licensed buyer of oysters, he shall assume the obligations placed by this subsection on the first buyer of the oysters to remit the tax to the Department. However, if the consumer is not a licensed buyer of oysters, the seller of oysters shall assume this obligation.

(c) All taxes collected under this section shall be credited to the Fisheries Research and Development Fund and used only for the repletion of the natural oyster bars of the State. The tax increase effective July 1, 1982, shall be used solely for the oyster seed program, with a minimum of 5 percent of the increase being used in each of the following counties:

Anne Arundel;

Calvert;

Charles;

Dorchester;

Kent;

Queen Anne's;

Somerset;

St. Mary's;

Talbot; and

Wicomico.

(d) If the Department finds that an oyster buyer or an oyster packer or dealer does not have adequate records or has incorrect reports of oyster purchases or sales and that the amount of inspection taxes due on these purchases or sales cannot be accurately determined, the Department shall determine the taxable purchases or sales of the buyer or of the oyster packer or dealer for any period involved and compute the tax from the best information available. If within 30 days the oyster buyer or oyster packer does not produce proof that the computations are incorrect, the determination or computation is prima facie correct.

(e) If the Department determines the purchases and sales of oysters and computes the tax due, it shall levy a deficiency assessment against the oyster buyer or the oyster packer or dealer and notify him of the tax due and of the amount of the deficiency assessment. If the oyster buyer or oyster packer or dealer fails to pay the tax and assessment within ten days after receiving notice from the Department, the Department shall levy, in addition to the tax assessment, a penalty not exceeding 10 percent of the amount due, plus one half of one percent for each month the tax or additional tax remains unpaid.

(f) The Department, through the Attorney General, may collect unpaid taxes provided for in this section in the same manner as other unpaid taxes due the State are collected. In addition, the Department may seize and hold any boat, truck, or other vehicle in which any oysters were or are transported until the taxes are paid.

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